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The Solicitors' Journal and Reporter.

LONDON, SEPTEMBER 15, 1894.

CURRENT TOPICS.

MR. JUSTICE ROMER finished his duties as vacation judge with a sitting in court on Wednesday. Nothing of any importance came before him, and indeed all the vacation work up to the present has been marked by an absence of cases of public interest. Next week Lord RUSSELL will succeed Mr. Justice ROMER as vacation judge for the second half of the long vacation.

THE REGISTRATION COURTS have been in full swing for nearly a fortnight. The number of courts sitting has been greater and the work to be done heavier than is usually the case, owing to the registration of parochial electors under the Local Government Act of last session. To meet the more onerous duties of the present year a large number of additional revising barristers have been appointed, and the work is proceeding rapidly in conformity with the requirements of the Registration Acceleration Act, which provides that the last day of the revision shall be the 22nd inst., and that the lists shall come into operation for the purposes of the Local Government Act as the register of parochial electors on the 30th of November—a month earlier than the date from which the new register of parliamentary and local government electors begins to operate. There has not been that uniformity of procedure which might have been desired in the preparation of the lists for this year's revision. Some town clerks and clerks of county councils have prepared separate lists of parochial electors; others have left it to the revising barristers to distinguish, in the manner laid down by the Local Government Act, those entries in the ordinary lists which entitle the persons whose names are entered to vote as parochial electors only. No doubt the former practice is the more convenient; and although the Act does not impose this duty on the framers of the lists, it contains nothing which interferes with the adoption of such a method. Several of the revising barristers have expressed their approval of the practice, and it will probably become universal in future years.

THE AMOUNT of estate duty payable on the death of any person depends upon the value of the property which "passes on his death" within the meaning of the Finance Act, 1894. It makes no difference whether he leaves a widow, issue, father, or mother, nor, if he leaves children, whether any of them has attained the age of twenty-one, or, being a daughter, has married. Yet the form prescribed by the Commissioners of Inland Revenue for the affidavit by the executor or administrator requires him to state, with the necessary modifications, that "the deceased left a husband (or) widow—lawful issue—lawful lineal ancestor surviving. A (no) child of the deceased has attained twenty-one, or, being a daughter, has married" (see form A—1 (2)). Surely the action of the Commissioners in requiring these particulars stands in need of some explanation. In the greater number of cases it will no doubt be possible to ascertain the facts required, but the necessity for obtaining the information will occasion delay and expense. We wonder how many of our readers could fill up correctly such a statement as to the family of their most intimate friends. In some cases it may be practically impossible to acquire the information. For example, if on A.'s death a creditor takes out administration, all that he knows about A. is that A. carried on business at a certain place; he knows nothing about A.'s family, and does not know from whom to inquire about it.

WITH the appearance of the Merchant Shipping Act, which has been issued this week by the Queen's printer, we have before us the entire legislative output of the last session of Par-

liament. The total of public statutes is sixty, being somewhat below the average; but the bulky dimensions of the Merchant Shipping Act more than atone for this slight deficiency in number. It consists of no less than 748 sections, with twenty-two schedules in addition, and is doubtless the bulkiest Act of Parliament that has ever seen the light. As our readers know, it is a consolidating statute, embodying the provisions of more than forty statutes on the same subject that have been passed during the reign of the Queen. The work of consolidation was, of course, undertaken in the first instance by the Board of Trade; but it has been carefully revised by a Joint Committee of the two Houses of Parliament, under the chairmanship of the Lord Chancellor, who satisfied themselves that "it reproduces the existing enactments with such alterations only as are required for uniformity of expression and adaptation to existing law and practice, and does not embody any substantial amendment of the law." Among the special objects undertaken by the committee were, to harmonize the language of enactments of different dates, and to introduce all the consequential alterations required by a series of amending Acts. In a few instances, the old law was found to be obsolete. For example, the Passengers Act, 1855 (18 & 19 Vict. c. 119), contained a classification of ships which is quite inapplicable to present circumstances, and there are several sections in the Merchant Shipping Act, 1854 (17 & 18 Vict. c. 104), which have never been put into operation. In such cases, the obsolete provisions have not been re-enacted. It will, no doubt, be a great advantage to shipowners and seamen alike to have the entire mass of law affecting their interests comprised in what we may almost call a merchant shipping code.

IN THE CASE of *Printing Telegraph and Construction Co. (Limited) v. Drucker* (42 W. R. 674) the Court of Appeal have placed a reasonable restriction upon the effect of R. S. C., 1883, ord. 37, r. 3, with reference to the reading of evidence taken in another action. The rule provides that an order to read such evidence shall not be necessary; but it may be read on *ex parte* application by leave of the court or a judge, and in any other case upon the party giving to the other side two days' notice of his intention to read it. But there is clearly no case for the application of the rule unless the evidence, when read, will be admissible as evidence in the action in which it is proposed to read it. In other words, the interests of the parties to that action must have been represented in the previous action, and the issues in the two actions must be the same. Where these conditions are satisfied, the evidence taken in the earlier action is admissible in the subsequent action, though, under the former practice, it could not have been read without an order. The effect of the rule in question is simply to dispense with the necessity for obtaining a special order; it has not altered, so the Court of Appeal have held, the law of evidence. An instance where evidence taken in another action is admissible is afforded by *Llanover v. Homfray* (19 Ch. D. 224). In 1815 customary tenants of a manor filed a bill on behalf of themselves and all other the customary tenants of the manor to establish their right, as against the lord, to work minerals. Evidence was taken by commission, but the suit was not further prosecuted. In 1871 a bill of the same nature was filed by customary tenants who did not derive title under any of the persons named as plaintiffs in the suit of 1815. It was held, nevertheless, that there was sufficient privity of estate between the parties to the two suits, and, the issues in the two suits being the same, the evidence taken in the earlier suit was admissible in the later. The case of *Printing Telegraph and Construction Co. (Limited) v. Drucker*, on the other hand, was not related in any such manner to the earlier suit, the evidence in which, it was alleged, was admissible. The action was to recover calls on shares, and the defendant set up fraudulent misrepresentations in the prospectus. A similar action had been brought by the company against another shareholder, and a similar defence set up, and evidence had been taken by commission. The Court of Appeal held that this evidence would not be available in the present action, and consequently the fact of its having been taken was no ground for refusing a second commission.

THE PHRASE "wilful default," as used in the ordinary condition of sale, that the purchaser shall pay interest on the purchase-money if there is delay in completion arising "from any cause other than wilful default on the part of the vendor," has been on several occasions the subject of judicial consideration. Two recent decisions—*Re Tubbs' Contract* (ante, p. 476) and *Re Wilson and Stevens' Contract* (ante, p. 682)—illustrate respectively when the vendor will not and when he will be held liable. As is usually the case with general expressions, it is difficult to give any definition of "wilful default" which really assists in the application of the phrase to particular circumstances. This was admitted by Lord Bowen in *Re Young and Harston's Contract* (34 W. R. 84, 31 Ch. D. 168), where he attempted a general explanation of the two words of which the phrase is composed: "Default," he said, means "not doing what is reasonable under the circumstances, having regard to the relation the parties are placed in towards each other"; and "wilful" implies "that which arises from the action of the will." These last words are obviously no more than a paraphrase, and since "wilful" is the governing word, the explanation is not of much value. Lord BRAMWELL was slightly more explicit when defining the similar phrase "wilful misconduct" in *Lewis v. Great Western Railway Co.* (3 Q. B. D. 206). There the company were exempted from liability except for loss arising "from wilful misconduct on the part of the company's servants." "Wilful misconduct," said Lord BRAMWELL, "means misconduct to which the will is a party, something opposed to accident or negligence; the misconduct, not the conduct, must be wilful." In *Re Tubbs' Contract* the vendors offered property subject to conditions implying that the whole was held under the same title. When the purchaser came to examine the plan he found that a part of the property was not included. The vendors then delivered an abstract showing that they held this part under a different title. In the result it was decided that this was not the real cause of the delay in completing the purchase; but supposing it had been, was there wilful default on the part of the vendors? The error arose from their solicitor's neglecting to refer to the plans before drawing the conditions of sale. It is clear that this was a default. It was an omission to do something reasonable under the circumstances, having regard to the relation of the parties as vendors and purchaser. But was the default wilful? LINDLEY and LOPES, L.JJ., held that it was not, in reliance upon Lord BRAMWELL's dictum quoted above. KAY, L.J., held that it was, on the ground that the solicitor had made the statement as to the title without any attempt to verify it. Perhaps this opinion would have been correct, had it been proved that the necessity for verification was present to the solicitor's mind, and that he deliberately abstained from referring to the plan. But the judgments of the majority assumed that the omission was the result of an oversight, an honest mistake; and, if so, it could not be wilful or intentional. A default cannot be wilful unless the person charged with it is aware of the default. In *Re Wilson and Stevens' Contract* the vendor of copyhold property had to perfect his title by admittance. He took no steps to this end until after the day fixed for completion, and there was then two months' delay before the admittance took place. NORTH, J., held that he was guilty of wilful default. His solicitor could hardly fail to be aware of the necessity for admittance, and hence, apparently, the default must be taken to have been intentional. But it would seem, on the authority of *Re Tubbs' Contract*, that the vendor could have escaped liability by shewing that the default—that is, the neglect to procure admittance—was, in fact, due to an oversight.

On Thursday of this week Sir Robert Reid, Q.C., M.P., the Solicitor-General for England, was presented with the freedom of the Burgh of Dumfries. Provost Scott presented Sir Robert with the silver casket and an address, shewing that the freedom of the burgh was presented because of his eminence as a lawyer, to mark his appointment as Solicitor-General, and to recognize his devotion to duty as a member of Parliament for the burgh. Sir R. Reid, in reply, said he rejoiced to think that his connection with and services for Dumfries had been considered worthy of such recognition, and he would ever value the gift as an evidence of the good will of the people.

THE NEW ESTATE DUTY.

(VI).—THE FINANCE ACT, 1894 (*continued*).

ON VALUATION FOR THE PURPOSE OF DUTY.—(1) *Deductions*.—The deductions allowed in the valuation for the purpose of duty are described in section 7. They are nearly the same as those allowed in the case of probate duty—*i.e.*, reasonable funeral expenses, debts, and incumbrances—with the important difference that debts or incumbrances incurred or created in consideration of marriage are not to be deducted.

This exception has a very serious practical effect. There are many cases where a father on the marriage of a child covenants to pay, or secures by mortgage the payment of, a principal sum with *interim* interest to the trustees of the child's settlement. It will be observed that, at all events in the case of persons of moderate fortune, if the principal sum is aggregated with the father's own fortune, it may raise the rate at which duty is to be paid in respect of it, and that the duty charged in respect of the settled fund will in all probability be higher if it be so aggregated than it would be if it were valued separately. It will, therefore, generally be expedient in cases of this nature to pay off the debt as soon as possible. Where the settled fund is secured by a mortgage in which the parent covenants for payment, it will probably be safe, if it is impossible to pay off the mortgage, to take a transfer of the mortgage to a stranger containing a fresh covenant for payment by the parent. There may, perhaps, be some doubts as to the effect of a transfer of such a mortgage where the parent is not personally liable for payment; but, even in this case, if the parent survives for a year after the transfer, the transaction appears to be safe.

(2) *Foreign debts and foreign property*.—The provisions as to debts due from the deceased to residents out of the United Kingdom, and various provisions as to foreign property, will be found in section 7 (2), (3), and (4).

(3) *Value, how determined*.—The value of the property for the purpose of duty is to be "the price which, in the opinion of the Commissioners [of Inland Revenue], such property would fetch if sold in the open market at the time of the death of the deceased" (section 7 (5)). This sub-section contains an important proviso as to the valuation of "agricultural property," which, by the interpretation clause (section 22 (1) (g)), means "agricultural land, pasture, and woodland, and also includes such cottages, farm buildings, farm houses, and mansion houses (together with the lands occupied therewith) as are of a character appropriate to the property." This proviso is that, "where no part of the principal value is due to the expectation of an increased income from such property" the value is not to exceed twenty-five times the annual value as assessed for landlord's property tax (see the Income Tax Act, 1842, s. 60), "after making such deductions as have not been allowed in that assessment, and are allowed under the Succession Duty Act, 1853, and making a deduction for expenses of management not exceeding five per cent. of the annual value so assessed."

The following are the principal deductions allowed in respect of succession duty:—Fines, chief rents, and other incidents of tenure, fire insurance, pecuniary charges on property, tithe rent-charge, rates, house tax, land tax, all necessary outgoings, and property which the successor on taking his succession is bound to relinquish (see Succession Duty Act, 1853, ss. 22, 26, and 38, as modified by the Customs and Inland Revenue Act, 1885, s. 10).

(4) *Valuation of interests in expectancy*.—Where an estate includes an interest in expectancy, duty in respect of the expectant interest may be paid, at the option of the person accountable, either with the duty on the rest of the estate, in which case the value of the expectant interest is its value at the death of the deceased, or when it falls into possession, in which case the duty is to be calculated on its then present value together with the value of the rest of the estate as previously ascertained (section 7 (6)).

(5) *Valuation of benefit accruing at death of deceased*.—Where the interest ceasing at the death of the deceased extends to the whole income of the property, the "benefit accruing" is the principal value of that property; but where the interest is less than the whole income of the property, the benefit accruing

is "the principal value of an addition to the property equal to the income to which the interest extended (section 7 (7))."

Examples: If A. is tenant for life of property, the benefit accruing on his death is the principal value of the property. If B. has a jointure rent-charge of £1,000 a year, then on her death the £1,000 is to be capitalized, and duty charged on the sum so arrived at. The Act does not state according to what rate of interest the capitalization is to be made.

Power to Commissioners to determine value.—Section 7 (8) authorizes the Commissioners of Inland Revenue, subject to the provisions of the Act, to ascertain the value of property for the purpose of estate duty in such manner as they think fit, with power for a valuer appointed by them to inspect the property; but where they require a valuation to be made by a person appointed by them they are to pay "the reasonable costs of such valuation" (section 7 (9)).

Double aggregation not allowed.—Section 7 (10) contains the important provision that "property passing on any death shall not be aggregated more than once."

As the Bill was originally drawn it contained no provision of this nature. The result, if the Bill had passed into law in its original form, would have been that in some cases duty would have been payable twice in respect of the same property. An example will render this more clear. Let A., having a fortune of £30,000, covenant to pay, or give a mortgage for, £10,000 to the trustees of his marriage settlement, under which he takes the first life interest in the £10,000. Then on his death his own fortune will be estimated at £30,000, for no deduction is to be allowed in respect of the £10,000, also he is tenant for life of the settled £10,000, so that for the purpose of duty the property passing at his death would have to be calculated at £40,000. But the provisions of section 7 (9) prevent the £10,000 from being counted twice over.

MISCELLANEOUS PROVISIONS.—(1) *Existing practice*.—"The existing law and practice relating to any of the duties now leviable on or with reference to death shall, subject to the provisions of this Act, and so far as the same are applicable, apply for the purposes of the collection, recovery, and repayment of estate duty, and for the exemption of the property of common seamen, marines, or soldiers who are slain or die in the service of her Majesty, and for the purpose of payment of sums under one hundred pounds without requiring representation, as if such law and practice were in terms made applicable to this part of this Act" (section 8 (1)).

It is much to be hoped that an Act consolidating the existing law and practice will shortly be passed, as the statute law on the subject is very voluminous; and as the law relating to the old death duties is not the same with respect to each duty, the provisions of this section are by no means clear. There has always been a little difficulty as to obtaining the money for payment of probate duty, owing to the fact that there are many classes of personal property, such as Consols, &c., which it is absolutely impossible to transfer to a purchaser till probate is granted. In cases of this nature it has generally been possible to borrow money from the bankers of the deceased for the purpose of payment of duties. In some cases, however, this is impossible. The duties under the Finance Act will in many cases be much larger than they were before, and therefore (it is apprehended) it will frequently be found impossible to procure the money for payment of the duties before probate is granted. If this should be the case the executor will be forced to rely on the provisions of 55 Geo. 3, c. 184, s. 45 *et seq.*, as to the grant of probate and administration before the duty is paid.

Limitation of time for recovery of duty.—The valuable provisions of the Customs and Inland Revenue Act, 1889 (52 Vict. c. 7), s. 12 *et seq.*, exempting purchasers and mortgagees from succession duty in certain cases after a specified period, giving power to any person to deposit copies of any documents creating a liability to succession duty with the Commissioners of Inland Revenue, causing the liability to duty to cease after the lapse of a specified period, and also causing the liability to legacy or succession duty under a will to cease after a specified period, are extended to estate duty—which, it will be remembered, includes settlement estate duty—by section 8 (2).

Persons accountable for estate duty.—The executor is bound to specify, to the best of his knowledge and belief, in accounts

annexed to the Inland Revenue affidavit all property in respect of which estate duty is payable, and is accountable for estate duty in respect of the personal property, wheresoever situate, of which the deceased was competent to dispose at his death, to the extent of the assets received by him as executor, or which he might have received but for his own default or negligence (section 8 (3)). As to property passing on the death of the deceased in respect of which the executor is not accountable, the following persons are made accountable—that is to say, “every person taking a beneficial interest in possession, and also to the extent of the property actually received or disposed of by him, every trustee, guardian, committee, or other person in whom any interest in the property so passing or the management thereof [except a mere agent or bailiff] is at any time vested, and every person in whom the same is vested in possession by alienation or other derivative title” (section 8 (4)).

It appears that the liability of a person taking a beneficial interest in possession is not limited to the amount of that interest. This provision is reasonable enough, as under section 9 (5) and (6) he is empowered to raise the duty with costs by sale or mortgage of the property, or if he pays it out of his own pocket he is entitled to a charge on the property for the amount. Other persons are liable only to the extent of the property taken or disposed of by them. An alienee is liable to duty whether he takes the property before or after the duty becomes chargeable, unless he is a purchaser for value without notice, in which case he is not accountable (section 8 (18)).

Where a sale is made of settled property under the statutory powers conferred by the Settled Land Act, 1882, or under an express power or trust for sale in the usual form before duty has become payable, the purchaser takes the property free from the duty, and the duty when it becomes payable will attach on the purchase-money or the investments of it. On the other hand, if the sale is made after duty has become payable, the duty will be charged on the property (section 9 (1)); and therefore, unless the alienee is a purchaser for value without notice, he will take subject to duty, and in practice will insist on the duty being paid before completion.

Where a reversionary interest is sold, duty will be payable by the alienee at the same time and at the same rate as if no alienation had been made: *Solicitor-General v. Law Reversionary Interest Society* (L. R. 8 Ex. 233) and *Cooper v. Treuby* (28 Beav. 194).

Persons liable to give information.—Every person accountable for duty “and every person whom the Commissioners [of Inland Revenue] believe to have taken possession of or administered any part of the estate in respect of which duty is leviable at the death of the deceased” is required, at the request of the commissioners, “to deliver to them and verify a statement of such particulars, together with such evidence as they require, relating to any property which they have reason to believe to form part of an estate” liable to duty (section 8 (5)), under a penalty of £100 or double the duty for which he is accountable, with power to the commissioners or the court to reduce it (section 8 (6)).

The language of section 8 (5) is somewhat peculiar. It provides, not that if a person has taken possession of property, but that if the commissioners believe that he has done so, he is bound to deliver, &c.

There is no provision for the costs of a person who acts in compliance with a request of the commissioners, and who in the result turns out not to be liable to account for duty. So long as the authorities of the Inland Revenue Department act with the discretion that they have shown heretofore, no serious risk will arise under this section; but if the practice of the department changes, and if it becomes the practice to require persons on mere suspicion to make statements and adduce evidence, some provision will have to be made by legislation for the costs above mentioned.

Correction of rate of valuation.—Estate duty is to be calculated in the first instance at the appropriate rate according to the value of the estate as shown in the Inland Revenue account. If too little duty is paid, the balance—unless a certificate of discharge (section 11 (1) and section 11 (2)) has been given—is to be paid as duty in arrear (section 8 (7)). (The provision for

the case where too much duty has been paid will be found in section 8 (12)).

Valuation of different classes of property.—Power is given to the commissioners to certify the amount of the valuation “accepted by them for any class or description of property forming part of” the estate (section 8 (8)). This provision may be useful where the duty has eventually to be borne by different persons.

Postponement of payment of duty.—Power is given to the commissioners, if they are “satisfied that the estate duty leviable in respect of any property cannot without excessive sacrifice be raised at once,” to “allow payment to be postponed for such period, to such extent, and on payment of such interest not exceeding four per cent. or any higher interest yielded by the property, and on such terms” as they think fit (section 8 (9)).

This will be a very useful provision where it is alleged that land has a high prospective value as building land, but it actually produces a very small income. It will allow the property to be brought into the market gradually instead of being sold under a forced sale.

Interest on arrears of duty.—Interest on arrears of duty shall be paid as if they were arrears of legacy duty (section 8 (10)): see 31 & 32 Vict. c. 124, s. 9, which fixes the rate at 4 per cent.

Power to remit duty after lapse of time.—After the lapse of twenty years from a death on which duty became leviable the commissioners may remit the duty or interest on it (section 8 (11)).

Repayment of overpaid duty.—“Where it is proved to the satisfaction of the commissioners that too much estate duty has been paid, the excess shall be repaid by them (see clause 9 (3)), and in cases where the overpayment was due to overvaluation by the commissioners, with interest at 3 per cent. per annum” (section 8 (12)). An appeal from a decision of the commissioners under this section is given by section 10 (1), and the court may order the commissioners to pay interest on duty refunded by them otherwise than in respect of overvaluation (section 10 (3)).

Power of court to enforce payment of duty.—The High Court has power in any proceeding for the recovery of duty to appoint a receiver of and to order a sale of the property (section 8 (13)).

Protection of purchasers.—“Nothing in this section shall render liable or accountable for duty a *bond fide* purchaser without notice” (section 8 (18)).

It will be observed that nothing in section 8 imposes a charge of duty on the property. The section does not render a person claiming under an executor as such liable or accountable for duty. But a purchaser taking property for which the executor is not accountable is accountable (section 8 (4)). The result is that a purchaser of any property passing on death which does not pass to the executor as such is accountable for duty. But the sub-section under consideration makes him safe if he is a “*bond fide* purchaser without notice.” “Notice” in this sub-section means notice of the facts which render duty payable in respect of the property purchased. In ordinary cases knowledge of the death of a person on whose death the property passes will be sufficient notice that duty is payable.

The provisions of this sub-section will be of great value in the common case of trustees lending money on mortgage without disclosing their trust. A person paying off or taking a transfer of the mortgage will not be accountable for duty, notwithstanding that it may have become payable owing to the death of the tenant for life of the mortgage-money, if he does not know of the death.

The executor is accountable for all personal property of which the deceased was competent to dispose at his death. This, it will be remembered, includes property over which the deceased could exercise a general power at his death, and all property settled by the deceased where he retained a life interest or a power of revocation, even if he has released the power so that it is not exercisable at his death.

In cases of this nature the purchaser is not accountable for duty, and need not inquire whether it has been paid, even if he knows of the death of the donee of the power.

REVIEWS.

DEBENTURES.

THE DEBENTURES AND DEBENTURE STOCK OF TRADING AND OTHER COMPANIES. WITH FORMS. By EDWARD MANSON, Barrister-at-Law. William Clowes & Sons (Limited).

Mr. Manson has found in debentures a new and interesting subject. Of recent years companies have more and more seized upon them as affording exceptional facilities for raising money, and numerous judicial decisions attest the importance to which they have attained. It was a happy idea to devote to them separate treatment. The validity of a debenture depends, in the first instance, on the borrowing powers of the company, and Mr. Manson takes this as the starting point of his book. All trading companies have an implied power of borrowing, but in practice it is found necessary to insert an express power in the memorandum of association, or, if such power has been omitted, the memorandum may be altered, so as to include it. The mode in which the alteration can be effected, and the various cases which have been decided on the result of lending money to a company that has already exhausted its borrowing powers, are stated; and a paragraph is given to the doctrine of surrogation, by which a lender who finds himself without remedy against the company, because the borrowing was *ultra vires*, may nevertheless be allowed to stand in the shoes of creditors of the company who have been paid off with his money. The second chapter deals with the prospectus, and naturally refers to *Derry v. Peek* and similar cases. It also points out that debentures, unlike shares, can be issued at a discount, and that debentures are frequently upheld in spite of informalities in their issue, provided, of course, that such informalities do not touch the power to borrow.

In Chapter III. we come to the nature and form of debentures. "Any document," it has been said (*per Chitty, J.*, in *Levy v. Abercorris Slate Co.* (37 Ch. D. 260)), "which either creates a debt or acknowledges it is a 'debenture.'" But a debenture is ordinarily of slight value unless it creates a charge on the property of the company, and important questions arise whether such charge has been duly created—whether, that is, the debenture is a mortgage debenture; whether the property on which the debenture is intended to be charged is capable of being charged; and whether the company can charge all its assets, and yet retain power to deal with them in the ordinary course of business. On all these points the chapter may be read with advantage. As to the first, Mr. Manson shows that an intention to create a charge may be sufficient, although, by mistake, no formal charge has been created; the second gives occasion for a statement of the cases relating to charges on uncalled capital; and the third illustrates the ingenuity of conveyancers in the creation of floating debentures, which leave the company a free hand until difficulties arise, when the debenture settles down—Mr. Manson's word "crystallizes" does not strike us as very happy—and saves the debenture-holder at the expense of the general creditor. A part of the chapter is also devoted to the consideration of debenture trust deeds, their form, and the cases in which they may properly be used.

Chapter IV. deals with "Guarantee of Debentures"; chapter V. with the "Priorities of Debenture-holders"; chapter VI. with the "Debenture Stock of Trading Companies"; and chapter VII. with the "Transfer of Debentures." This last chapter contains an interesting discussion of the principles upon which a debenture, although not a negotiable instrument, may yet be capable of transfer free from equities existing between the company and the transferor. The next chapter has a full statement of the remedies of debenture-holders; and the remaining chapters—IX. and X.—deal respectively with "Reconstruction" and the "Debentures and Debenture Stock of Public Companies." The book is throughout interspersed with forms, and in particular chapter VIII. contains numerous forms of proceedings in debenture-holders' actions, including judgments and orders. The subject of debentures is one both of interest and of practical importance, and the above summary of Mr. Manson's book will show that it has received lucid and adequate treatment at his hands.

EQUITY.

A MANUAL OF THE PRINCIPLES OF EQUITY. A CONCISE AND EXPLANATORY TREATISE INTENDED FOR THE USE OF STUDENTS AND THE PROFESSION. By JOHN INDERMAUR, Solicitor. THIRD EDITION. Geo. Barber, "Law Students' Journal" Office.

In this edition Mr. Indermaur has somewhat expanded his "Principles of Equity," but, according to his own statement, he has "never lost sight of the fact that the book is mainly intended for and used by students." As a students' book it is a very useful work. The law is stated in a clear and interesting manner, and with as much conciseness as is reasonably possible. At the same time it is likely to fulfil the author's secondary design, and to supply the practitioner with a useful compendium of equity, or, more precisely, of the law

usually administered in the Chancery Division. From this point of view it is important to notice that the work is founded on Story and on White and Tudor's Leading Cases, and that the more important recent decisions have been carefully noted and their results incorporated in the text. We notice, for instance, a statement at p. 86 of the results of the judgment of the Court of Appeal in the very interesting case of *Scar v. Ashwell* (42 W. R. 165; 1893, 2 Q. B. 390), regarding the effect of the Statute of Limitations on constructive trusts. We can recommend the work as a careful and concise statement of the principles of equity.

BOOKS RECEIVED.

The Annotated Acts, 1894, No. 3.—The Finance Act, 1894 (57 & 58 Vict. c. 30). With Notes and Index, and an Introduction specially directed to the Death Duties as affected by the Act. By J. M. LELY and W. F. CRAIES, Barristers-at-Law. London: Sweet & Maxwell; Stevens & Sons (Limited).

CASES OF LAST SITTINGS.

Court of Appeal.

SOMERSET v. LAND SECURITIES CO. (LIM.)—No. 2, 9th August.

COMPANY—WINDING UP—LAND REGISTRY—DEEDS DEPOSITED UNDER MORTGAGE DEBENTURE ACTS—DELIVERY UP OF DEEDS—RECEIVER IN DEBENTURE-HOLDER'S ACTION—MORTGAGE DEBENTURE ACT, 1865 (28 & 29 VICT. C. 78)—MORTGAGE DEBENTURE ACT, 1870 (33 & 34 VICT. C. 20).

Appeal of the Registrar of the Land Registry from an order of Wright, J., made on the 28th of June, 1894. The case in the court below is reported in 42 W. R. 623, and *ante*, p. 602, where the facts are sufficiently stated. Counsel for the appellant contended that there was no jurisdiction under the Mortgage Debenture Acts to make such an order. Counsel for the applicant argued, as in the court below, that there was such a necessity for the withdrawal of the deeds as would justify the court in implying a power to make the order. Counsel for the company and the liquidator supported the order.

THE COURT (LINDLEY, LOPEZ, and DAVEY, L.JJ.) allowed the appeal, and discharged the order, but without costs.

LINDLEY, L.J., said that the real difficulty arose from the provision in section 10 of the Act of 1865, that deeds should be retained in the registry unless "withdrawn as hereinafter provided." No doubt if all the purposes of the Act were satisfied a necessary implication might arise that the deeds were intended by the Legislature to be withdrawn; but this case was far short of that. No necessary implication, but at most some degree of convenience, could be alleged in support of the learned judge's order.

LOPEZ, L.J., was of the same opinion.

DAVEY, L.J., concurred. He thought the court should not imply powers or directions in the Acts for the delivery up of the deeds, unless such implication was necessary for effecting the purpose of the Legislature. No such necessity had been shown. On the contrary, he saw a great convenience in securities of this large value remaining in the custody of a public officer and in a safe place. The protection of the debenture-holders appeared to have been the principal object of the Legislature; and that protection was required, notwithstanding a winding up, until the securities were realized and the debenture-holders paid off.—COUNSEL, *Sir J. Rigby, A.G., and Ingle Joyce; Farwell, Q.C., and Kirby; A. R. Rowden. SOLICITORS, Solicitor to the Treasury; Ashurst, Morris, Crisp, & Co.; R. G. Pensoy.*

[Reported by C. F. DUNCAN, Barrister-at-Law.]

LORD RUSSELL UPON THE LATE LORD COLERIDGE.

LORD RUSSELL OF KILLOWEN contributes to the September number of the *North American Review*—which is published in this country by Mr. William Heinemann—some reminiscences of the late Lord Coleridge, "as he knew him at the bar, on the bench, and in society." It is hardly necessary to say that the article is not marked by the spirit which characterized Lord Campbell's judgments on his predecessors. Many of the stories here told will be familiar to English readers. We quote the passage in which Lord Russell expresses his opinion of Lord Coleridge's judicial career:—"He is undoubtedly entitled to be described as a strong judge; and when the case was sufficiently important to prompt him to take pains, his judgments shewed a broad, masterful grasp of the principles of the law he elucidated. I do not think he possessed the great synthetical and analytical powers of Sir Alexander Cockburn at his best, nor the vigorous common sense of Sir William Erie, nor the wide, legal erudition of the late Mr. Justice Willes, nor the intimate knowledge of the various branches of commercial law of the late Lord Bramwell, nor the hard-headed logic of Lord Blackburn (I do not refer to eminent judges still on the bench); nevertheless he cannot be said to have lacked any quality essential in a great judge. Some of his judgments may well take rank with the best of his time, and many of them are marked by an elegance of diction and possess a literary merit not often met with in judicial

records. His judgments in the litigation of the Duke of Norfolk in relation to the Fitzalan Chapel, in the case (commonly known as the *Mignette case*) of the seamen Dudley and Stephen (charged with murder in having, under stress of hunger, killed and eaten a boy, one of their crew), and in the remarkable commercial case known as the *Mogul Boycotting case*, may be referred to as good examples. His direction to the jury on the trial for blasphemy of Ramsey and Foote in 1883 is regarded as a departure from the law upon that subject as previously laid down by eminent men—a departure, be it added, which has, I think, received the sanction of the profession generally, and a departure in consonance with the freer and more tolerant spirit of the time. That charge, in effect, amounts to this: That it is not a criminal act to attack in decent and considered argument even the fundamental truths of religion as generally received. Lord Coleridge had great influence with juries, and also treated them with great courtesy and consideration. He made it clear what his own view of a case was, while careful to remind jurors that it was their right and duty to determine disputed questions of fact. Herein he acted upon Bacon's celebrated advice (he was a constant reader of Bacon) to Mr. Justice Hutton: 'You should be a light to jurors to open their eyes, but not a guide to lead them by their noses.'"

NEW ORDERS, &c. TRANSFERS OF ACTIONS.

ORDERS OF COURT.

Thursday, the 23rd day of August, 1894.

I, The Right Honourable Farrer, Baron Herschell, Lord High Chancellor of Great Britain, Do hereby Transfer the Actions mentioned in the Schedule hereto, from The Honourable Mr. Justice Chitty and the Honourable Mr. Justice North respectively, to The Honourable Mr. Justice Vaughan Williams.

SCHEDULE.

Mr. Justice CHITTY (1894—H.—2,167).
Harry Hooper (Plaintiff) v The West End Clubs Company (Limited) (Defendants).

Mr. Justice NORTH (1894—L.—1,534).
Lawrence (Plaintiff) v Barnard, Bishop and Barnards (Limited) (Defendants).
HERSCHELL, C.

Friday, the 24th day of August, 1894.

I, The Right Honourable Farrer, Baron Herschell, Lord High Chancellor of Great Britain, Do hereby Transfer the Actions mentioned in the Schedule hereto, from The Honourable Mr. Justice North, The Honourable Mr. Justice Stirling, and the Queen's Bench Division of the High Court of Justice respectively, to The Honourable Mr. Justice Vaughan Williams.

SCHEDULE.

Mr. Justice NORTH (1894—P.—No. 1,252).
George Pauling v The Syria Ottoman Railway Company (Limited).

Mr. Justice NORTH (1894—T.—No. 1,266).
The Tyrian Construction Company (Limited) v The Syria Ottoman Railway Company (Limited).

Mr. Justice STIRLING (1894—C.—No. 2084).
Margaret Deborah Murray Cookale v Syria Ottoman Railway Company (Limited).

Queen's Bench Division (1894—J.—No. 934).
The Joint Stock Institute (Limited) v The Syria Ottoman Railway Company (Limited).
HERSCHELL, C.

LEGAL NEWS.

GENERAL.

The Lord Chancellor has concluded his duties as Minister in attendance upon the Queen at Balmoral. After paying several visits in Scotland, he will return to London in about a fortnight's time.

Sir Peter Edlin was unable through indisposition to preside at the London County Sessions on Monday; but he hopes to resume shortly his seat on the bench.

Mr. Shaw Lefevre and Sir Walter Foster attended at the Local Government Board on Wednesday, and settled the rules for the election of parish councillors. The rules will be issued in a few days.

Lord Russell of Killowen arrived in England from Germany last Saturday, and is now staying for a few days with Lord Houghton, at his seat in Yorkshire. Lord Morris has also returned to London from St. Moritz, on his way to Ireland.

The lists of persons liable to serve as jurymen for the current year in England and Wales are now being exhibited on the doors of the various churches and chapels, where they can be inspected by everyone. Persons claiming exemption whose names are in these lists must give notice to the overseers during the present month, otherwise they will be liable to serve on special and common juries.

New South Wales Government £3½ per cent. Inscribed Stock—1918. The Governor and Company of the Bank of England give notice that they

are authorized to receive on Thursday, 20th September, 1894, tenders for £832,000 New South Wales £3½ per cent. Inscribed Stock, repayable at par 1st September, 1918. This stock will be in addition to, and will rank *pari passu* with, the New South Wales £3½ per cent. Stock, 1918, already existing, the dividends on which are payable half-yearly on the 1st March and 1st September; the first dividend on the present issue, due 1st March, 1895, will be for six months' interest from 1st September, 1894, on the nominal amount of stock. This issue is to meet an amount of £832,000 debentures, bearing interest at 5 per cent., maturing on the 1st January, 1895; it does not add to the indebtedness of the colony, but effects a large saving of interest.

BIRTHS, MARRIAGES, AND DEATHS.

MARRIAGE.

EADY—LEE.—Sept. 6, at St. John's Church, Putney, Charles Swinfen Eady, LL.D., Q.C., of Oatlands Lodge, Weybridge, second son of the late George John Eady, of Chertsey, to Blanche Maude, younger daughter of Sydney Williams Lee, of Dereham, Putney-hill, S.W.

DEATHS.

POWELL—Sept. 1, at Saling Hall, Essex, William Villiers Powell, barrister-at-law, son of Rear-Admiral George Powell, aged 75.

PATON.—Sept. 8, at 55, Queen's-gardens, W., George Paton, late of Lincoln's-inn, barrister-at-law, aged 65.

WALMSLEY.—Sept. 9, at Mancetter House, 5, Melbury-road, Kensington, and of 25, Abingdon-street, Westminster, Edward Walmsley, solicitor and parliamentary agent, aged 75.

WARNING TO INTENDING HOUSE PURCHASERS & LESSORS.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 65, next the Meteorological Office, Victoria-st., Westminster (Estab. 1875), who also undertake the Ventilation of Offices, &c.—[ADVT.]

WINDING UP NOTICES.

London Gazette.—FRIDAY, Sept. 7.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

GRETA COLLIERIES, LIMITED—Petition for winding up, presented Sept 5, directed to be heard on Sept 19. Blyth & Co, Gresham House, Old Broad st, solrs for petrs. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of Sept 18.

WALDRIDGE COAL CO, LIMITED—Creditors are required, on or before Oct 20, to send their names and addresses, together with full particulars of their debts or claims, to William Gillies, D. Lombard st, Newcastle upon Tyne. Cooper & Goodger, Newcastle upon Tyne, solrs for liquidators.

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

RYECROFT MILLS CO, LIMITED—By an order made by the Deputy of the Chancellor, dated Aug 29, it was ordered that the voluntary winding up of the company be continued. Hardings & Co, Manchester, agents for John Whitworth, Ashton under Lyne.

London Gazette.—TUESDAY, Sept. 11.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CANTABRIAN COPPER MINES, LIMITED—Creditors are required, on or before October 23, to send their names and addresses, and particulars of their debts or claims, to Stanley Benning, 30, Bucklersbury, Twyman, Bucklersbury, solr for liquidator.

IMPERIAL PROPERTY INVESTMENT CO, LIMITED—Creditors are required, on or before Oct 23, to send their names and addresses, and particulars of their debts or claims, to Ernest Cooper, 14, George st, Mansion House. Edwards & Son, Moorgate st, solrs for liquidators.

LEVY BROTHERS, LIMITED (Incorporated in the year 1890)—Creditors are required, on or before Oct 25, to send their names and addresses, and particulars of their debts or claims, to Ernest Cooper, 14, George st, Mansion House.

NATIONAL TEA SUPPLY ASSOCIATION, LIMITED—Creditors are required, on or before Oct 23, to send their names and addresses, and particulars of their debts or claims, to A. J. Stanley, 12, Colonial avenue, Minorities. W. J. & E. H. Tremellen, Chancery lane, solrs for liquidator.

SALT REGAL, LIMITED—Creditors are required, on or before Nov 6, to send their names and addresses, and particulars of their debts or claims, to Thomas William Reid, 19, Castle-street, Liverpool. Layton & Springmann, Liverpool, solrs for liquidator.

FRIENDLY SOCIETY DISSOLVED.

UNITED BROTHERS FRIENDLY SOCIETY, Blue Ball Inn, Walton on Hill, Surrey Sept 1

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, August 14.

EAST, JOSEPH HARRIS, Tytherton rd, Tufnell park, Convent Merchant Oct 1 Mersey Steamship Co v East, North, J Hartley, Gresham House, Old Broad st
GOLD, RUSSELL, Lime st, Solicitor Oct 1 Cooper v Tyne, Stirling, J Smith, Furnival's inn

HURLBATT, WILLIAM, Old Jewry, Chartered Accountant Oct 1 Hurlbatt v Hurlbatt, Stirling, J Myatt, Abchurch lane
LEWIS, JOHN JAMES, East Compton, Filton, Somerset, Farmer Oct 1 Lewis v Lewis, Kekewich, J Davies, Sherborne

SCOVELL, GEORGE, Grosvenor pl, Esq Oct 24 Scovell v Scovell, North, J Frere, Lincoln's inn fields
SLEE, ELIZABETH JANE, Cardiff Sept 29 Birt v Slee, Kekewich, J Hunt, Cardiff

London Gazette.—FRIDAY, Aug. 17.

LEINAY, SAMUEL, Helgham, Norwich, Solicitor Sept 20 Diver v Leinay, Chitty, J Badd & Leinay, Norwich
BEXTON, GEORGE MUMFORD, Sproughton, nr Ipswich, Auctioneer Oct 15 Gurneys v Bexton, Kekewich, J Grimwade, Hadleigh

London Gazette.—TUESDAY, Aug. 28.

CHAPMAN, RALPH, Weston super Mare Sept 27 Franklin v Saufin, Chitty, J Smith, Sydenham terr, Weston super Mare

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Sept. 4.

ATKINS, WILLIAM BENJAMIN LEWIS, Queen Victoria st, retired Accountant Oct 8 Gush & Co, Finsbury circus
BUCKETT, ELIZABETH ANN, Northfleet, Kent Oct 20 Hearfield & Lambert, Hull
COUPLAND, ANNIE, East Retford, Nottingham Oct 28 Jones & Wells, East Retford
CURR, GEORGE FRANCIS, Southampton, Temperance Hotel Proprietor Oct 2 Hallett, Southampton
DIMMACK, JEREMIAH BACWELL, Wolverhampton, retired Iron Merchant Sept 25 Underhill & Thornycroft, Wolverhampton
EAGLE, HENRY WESTBURY, Pembroke villas, Baywater, Artificial Florist Oct 16 Garrard & Co, Suffolk st, Pall Mall East
EMERY, WOOLF, Bishopsgate st Within, Sponge Merchant Oct 12 Russell & Arnolds, Gt Winchester st
FERN, THOMAS RICHARD, Hamville rd, Hornsey lane, Gas Company's Inspector Oct 6 Howse, Abchurch yard
GRUNING, ADOLPHUS, Crawley, Sussex, Gent Oct 1 Tippetts & Sons, Maiden lane, Queen st
HARRIS, THOMAS, Haytington sq Oct 22 Ingle & Co, Threadneedle st
HATTON, MARY ANN, Kingston, Hereford Sept 15 Tidd-Pratt, Kingston
HAWKINS, JAMES, Tunstall, Stafford, Colliery Manager Oct 9 Heston & Son, Burslem
HUMPHREYS, MATTHEW STEPHEN, Grove rd, Upper Holloway, Butcher Oct 22 Mellows, Fenchurch bldgs
HUNT, MARIA, Sudbury, Suffolk Sept 30 Banks Ashton, Bury St Edmunds
KELLY, SCOTT FREELAND, Cardigan, Ironfounder Sept 29 Jenkins & Evans, Cardigan
LORD, ANN, Haslingden, Lancs Oct 1 Woodcock & Sons, Haslingden
LUNLEY, JULIAN ANTHUS, Davies st, Berkeley sq, Auctioneer Oct 13 Tweedie, Lincoln's inn fields
MITTON, WILLIAM, Skipton, Yorks, Railway Porter Sept 27 Emily Hewitson, St Paul's rd, Shipley
MORRIS, CHARLES WILLIAM, Chipping Campden, Glos, Surgeon Sept 24 Brydges & Co, Cheltenham
MUGGRAVE, GEORGE, East Drayton, Notts, Farmer Oct 29 Moo & Co, Retford
PADDON, WILLIAM EDWIN, Gleadhow gdns, South Kensington, Esq Nov 1 Farmer & Co, Queen Victoria st
PAGE, GEORGE, Epsom, Surrey, Builder Oct 10 Miller & Co, Salter's Hall court, Cannon street
PATTERSON, ARCHIBALD, Preston, Lancs, Butcher Oct 1 Banks & Co, Preston
PORTER, MOSES, Liverpool, Gent Sept 10 Newman & Kent, Liverpool
PRIEST, GEORGE, Dalston lane, Bootmaker Oct 13 Woodbridge, Surrey st, Strand
SHIMPTON, THOMAS EDWARD, Sanderton, nr Prince's Risboro', Bucks, Farmer Sept 22 Cooke & Co, Wokingham
SMITH, ALTHEA, Mayloer rd, Kensington Oct 4 Howe, Lever st
SPICE, CHARLES, Dover Oct 11 Fielding & Sons, Dover
WALKER, EDWARD, Caxton, Cambridge, Farmer Oct 11 Woolfenden, Cambridge
WALTON, SARAH, Hale, Chester Oct 4 Cave, Birkenhead
WAPLE, THOMAS FRANKLEY, Merdith st, Clerkenwell Oct 10 Lewis & Co, Piccadilly
WHISTLECRRAFT, THOMAS WESTERN, Haughley, Suffolk Sept 30 Ashton, Bury St Edmunds
WILLIAMS, WILLIAM EDWARD, Wallington, Surrey Dec 3 Waller & Sons, Coleman st

London Gazette.—FRIDAY, Sept. 7.

ALLISON, JAMES ARTHUR, Bury st, Commercial Traveller Oct 20 Laundry & Co, Strand
ANDREW, ANN GAMMAUGH, East Haddon Oct 13 Becke & Green, Northampton
BARNARD, JABEZ, Winchmore Hill, Coloursman Oct 31 Woodbridge & Sons, Serjeants' inn
BENJAMIN, ESTHER, Kilburn Oct 8 Solomon, Chapside
BLAKEWAY, ELIZA, Olton Oct 6 Ellis, Birmingham
BUCKLEY, WILLIAM EDWARD, Middleton Cheney Oct 10 Austin & Austin, Old Broad st
CARTER, WILLIAM, Kingsland, Watch Case Maker Nov 1 Adams Beck, Ironmongers' Hall

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Sept. 7.

RECEIVING ORDERS.

ARCHER, EDGAR SIDNEY, New Swindon, Fishmonger Swindon Pet Sept 1 Ord Sept 1
ARMSTRONG, THOMAS, Carlisle, Printer Carlisle Pet Sept 4 Ord Sept 4
BAKER, HENRY, Derby, Publisher Derby Pet Sept 1 Ord Sept 4
BARRATT, WILLIAM, Kexby, Lincoln, Grocer Lincoln Pet Sept 5 Ord Sept 5
BROOKES, OWEN, Llandudno, Chemist's Assistant Bangor Pet Sept 4 Ord Sept 4
BROWN, ELIZABETH, Norwich, Lodging house Proprietor Norwich Pet Sept 3 Ord Sept 3
BURTON, HENRY, North Elmham, Butcher Norwich Pet Sept 4 Ord Sept 4
BUTLER, FRANK, and GEORGE FREDERICK BUTLER, Cirencester, Greengrocer Swindon Pet Sept 4 Ord Sept 4
CHANDRELLAIN, JAMES, Kingston upon Hull, Eating house Keeper Kingston upon Hull Pet Aug 21 Ord Sept 3
CHAMBERS, WILLIAM JAMES, Mumbles Swansea Pet Sept 3 Ord Sept 3
CUTLER, FREDERICK WILLIAM OWENS, Birmingham, Glass Merchant Birmingham Pet Sept 3 Ord Sept 3
FOSTER, NICHOLAS, Newbiggin, Farmer Kendal Pet Sept 5 Ord Sept 5
FRISER, SALOMON, Goodman's Fields, Cap Manufacturer High Court Pet Sept 3 Ord Sept 3
HALL, WILLIAM EDWARD, Birmingham, Dairyman Birmingham Pet Sept 4 Ord Sept 4
HOWARD, HUGH, Southport, Auctioneer Liverpool Pet Aug 14 Ord Sept 4
HUMPHREYS, JOHN, Bow st, Cardigan, Farmer Aberystwith Pet Sept 4 Ord Sept 4

ILEY, WALTER, Balham, Clerk Wandsworth Pet Sept 3 Ord Sept 3
LOPEZ, A. M., & Co, Gracechurch st High Court Pet Aug 7 Ord Sept 5
MAY, JOHN WARD, Gainsborough, Travelling Draper Lincoln Pet Sept 3 Ord Sept 3
MC CARTHY, CHARLES HENRY, Manchester, Smallware Merchant Manchester Pet Aug 30 Ord Sept 5
MORRIS, JAMES, Pembroke, Tailor Pembroke Dock Pet Sept 3 Ord Sept 3
MORRIS, WILLIAM, Barnsley, Commercial Traveller Barnsley Pet Sept 3 Ord Sept 3
MUNSON, ALFRED, Arlington sq, Jeweller High Court Pet Sept 4 Ord Sept 4
PAWSON, GEORGE, Bishopthorpe, Innkeeper York Pet Sept 5 Ord Sept 5
PISCOTT, WILLIAM, Brighton, Salesman Brighton Pet Sept 3 Ord Sept 3
FLOWRIGHT, JAMES JACKSON, King's Lynn, Brick Manufacturer King's Lynn Pet Sept 3 Ord Sept 3
RANVIE, JAMES, Ramsgate, Smackowner Canterbury Pet Sept 4 Ord Sept 4
ROBERTS, JOHN, Blaenau Ffestiniog, Rockman Fortmadoc Pet Sept 3 Ord Sept 3
ROBINSON, THOMAS, Bilston, Licensed Victualler Wolverhampton Pet Sept 4 Ord Sept 5
SHEPHERD, B. W., Fenge, Solicitor Croydon Pet May 30 Ord July 31
SHEPHERD, JOSEPH, Portland rd Brighton Pet Aug 10 Ord Sept 4
TATTEBELL, HARRY, Nottingham, Fruiterer Nottingham Pet Sept 3 Ord Sept 3
TOMLINSON, JOSEPH, and RALPH TOMLINSON, Gt Eneleston, Builders Preston Pet Sept 3 Ord Sept 3
TURNER, JOHN, Finsbury, Warehouseman High Court Pet Aug 14 Ord Sept 5
WALLS, ANNIE, York, Furniture Dealer York Pet Sept 5 Ord Sept 5
WELLS, JOHN, Kendal, Plasterer Kendal Pet Sept 5 Ord Sept 5

WHITE, GEORGE OWENS, Cranfield, Builder Bedford Pet Sept 4 Ord Sept 4
WINGFIELD, GEORGE DUNN, Gt Yarmouth, Lieutenant Gt Yarmouth Pet June 29 Ord Sept 4
YOUNG, GEORGE, Kew Bridge, Coal Merchant Brentford Pet July 27 Ord Sept 4
YOUNG, HARRY WOODWARD, OCTAVIUS BURN, and CHARLES WILLIAM WOODWARD, Young, Baker st, Ironmongers High Court Pet Sept 3 Ord Sept 3

FIRST MEETINGS.

BAKER, HENRY, Spendon, Publican Sept 14 at 12 Off Rec, St James's chambers, Derby
BALLANTYNE, ARCHIBALD JOSEPH, Weston super Mare, Draper Sept 18 at 11 Railway Hotel, Weston super Mare
BALLA, CHARLES BENJAMIN, Gt Yarmouth, Fishing Boat Owner Sept 18 at 10.45 Lovell Black, South Quay, Gt Yarmouth
CANNING, GEORGE HENRY, Droitwich, Auctioneer Sept 18 at 10.30 Off Rec, 45, Copenhagen st, Worcester
CAPEL, JOHN WILLIAM, Handsworth, Boat Dealer Sept 18 at 12 23, Colmore row, Birmingham
CLOUGH, HENRY, Rhyd, Licensed Victualler Sept 14 at 12 Crypt chambers, Chester
COCKRELL, EDWARD MURRAY, Kensington, Captain Sept 14 at 12 Bankruptcy Bldg, Carey st
ELLISON, FREDERICK, Kidwick, Yorks, Cotton Manufacturer Sept 14 at 12 Off Rec, 31, Manor row, Bradford
HASLAM, JAMES, Hucknall, Turkey, Innkeeper Sept 14 at 12 Off Rec, St Peter's Church walk, Nottingham
HUTTON, JOSEPH, East Hardespool, Carman Sept 17 at 3 Off Rec, 25, John st, Sunderland
KENNALL, WILLIAM EDWARD VANDER, Worcester, Sausage Manufacturer Sept 18 at 11.15 Off Rec, 45, Copenhagen st, Worcester
KINGFORD, CHARLES T., Capthall court, Stockbroker Sept 14 at 11 Bankruptcy Bldg, Carey st
MOSEY, WILLIAM PIER, Lowestoft, Smackowner Sept 14 at 3.30 Suffolk Hotel, Lowestoft, Suffolk

CHAMBERS, WILLIAM, Newton le Willows, Farmer Oct 20 Davies & Co, Warrington
CURTIS, GEORGE, Lowestoft, Painter Oct 4 Johnson, Lowestoft
GOODAIR, RICHARD, Wilmslow Oct 6 Finch & Johnson, Preston
GRANTVILLE, ELLEN ELIZABETH BOZEL, Willensden Park Oct 5 Hargreaves & Jollin, Lincoln's inn
GREGORY, MARY, Windsor Oct 23 Adams & Hagonin, Long Acre
GREEN, ANTHONY, Kingsclere, Baker Sept 15 Fielder & Fielder, Lincoln's inn field
HAWORTH, HANNAH, Oswaldtwistle, Grocer Oct 6 Hall & Co, Accrington
HELLIER, GEORGE LEWIS, Tottenham Court rd, Farrier Oct 10 G S & H Brandon, Essex st
HOLLAND, FREDERICK, Tunbridge Wells Oct 8 Robb, Tunbridge Wells
HOWELLS, ANN, Hirwain, Hotel Keeper Oct 1 Phillips & Son, Aberdare
MADDOX, ROSA, Bath Oct 8 Rooke & Coker, Bath
MARSH, ROBERT WILLIAM, Warrington, Cabinet Maker Oct 6 White & Sons, Warrington
MARSTON, ANNE MATILDA, Hilton, Derby Oct 19 Small & Talbot, Burton on Trent
MAY, ROSENA, Cambridge ter Oct 15 Newton & Co, Gt Marlborough st
QUIRE, PETER GIBSON, Worthington, Gent Oct 1 E & Kighley J Hough, Carlisle
REYNELL, THERESA MARY, Hammersmith Oct 1 Marshall & Co, Hammersmith
SHIRES, MICHAEL, 8 Norwood Oct 3 Terrell & Co, Gracechurch st
SMITHSON, THOMAS, Sunderland, Cattle Dealer Oct 5 Ball & Sons, Sunderland
WRIGHT, THOMAS WILLIAM, Brentford, Licensed Victualler Oct 5 Ruston & Co, Brentford

London Gazette.—TUESDAY, Sept. 11.

BENHAM, FREDERICK JOHN, Peckham Oct 8 Howard, Gray's inn sq
BROWN, JOHN, Turvey, Timber Merchant Oct 31 Dunning & Co, Leeds
BROWN, WILLIAM, Malmesbury, Wilts, Plumber Oct 8 Clark & Smith, Malmesbury
CHAFFERS, ROBERT, Leicester Oct 10 J & S Harris, Leicester
COOPER, BERNARD HINTON, Jermyn st, Florist Oct 20 Cooper & Sons, Piccadilly circus
DARTNALL, WILLIAM, Dorking Oct 20 Nield & Strouss, Monument Station bldgs
DIAMOND, MARY, Liverpool Oct 19 Bradley & Son, Liverpool
EATON, JOHN RICHARD, Inner Temple, Barrister at Law Oct 25 Surman & Quckett, Lincoln's inn fields
ELLIS, JOHN, Dtwatwainston, Farmer Oct 5 Mischmore, Exeter
HADWEN, GEORGE ARTHUR, Halifax, Silk Spinner Oct 13 Symonds, Manchester
HOLMES, THOMAS, Lancaster, Grocer Oct 1 Thompson, Lancaster
JACKSON, REBECCA, Huntingdon Oct 11 Margate, Huntingdon
JAMES, CHARLES, Redditch Sept 21 Tunbridge & Tunbridge, Redditch
JONES, DAVID, Aberdare, Grocer Oct 9 Seale & David, Bridgend
KITTON, REV EDWARD HOOPER, Clerk Oct 13 Arber & Lewis, Old Jewry chambers
LOWE, FRANCES EMMA, Malpas Nov 1 Hughes, Wrexham
LUNE, EDWARD, Bradford, Crabber Oct 8 Crawford, Leeds
ORMEROD, HANSON, Halifax, Silk Spinner Oct 6 Furniss, Brighouse
REDFERN, SAMUEL EDWARD, Chesterfield, Butcher Oct 6 Jones & Middleton, Chesterfield
REES, MARIA, Cardiff Oct 10 Lewis, Cardiff
SHARPE, EDMUND, Swadlowate Oct 1 Dewes & Munson, Ashby de la Zouch
STANFORD, JAMES, Ashby de la Zouch, Stone Mason Sept 25 Dewes & Munson, Ashby
STEWART, SAIDA, Hanover sq Oct 6 Tatham & Pym, Old Jewry
THOMAS, GEORGE, Rock Ferry, Gent Oct 26 Collins & Co, Liverpool
TRETHERY, KATHERINE, Devonport Nov 1 Gill, Devonport
WEED, JOHN, Cambridge, Printer Oct 11 Bonnett, Cambridge
WHITFIELD, JAMES, York, Innkeeper Oct 10 Teale, York
WORTHINGTON, WILLIAM HENRY, Derby, Esq Oct 10 Baxter & Co, Westminster

NEWELL, JAMES, Upton on Severn, Licensed Victualler Sept 18 at 10.15 Off Rec, 45, Copenhagen st, Worcester
 NORTH, ROBERT, Shipley, Innkeeper Sept 14 at 11 Off Rec, 31, Manor row, Bradford
 PARRY, WILLIAM, Liverpool, Builder Sept 18 at 3 Off Rec, 35, Victoria st, Liverpool
 PAWSON, GEORGE, Bishopthorpe, Innkeeper Sept 17 at 12.30 Off Rec, 28, Stonegate, York
 RICKARD, ANNE SOPHIA, Billingshurst, Widow Sept 14 at 9 King's Head Hotel, Howham
 SCHIFF, ABRAHAM, Queen's rd, Tobacconist Sept 14 at 2.30 Bankruptcy bldgs, Carey st
 SMITH, JAMES, Lowestoft, Plumber Sept 14 at 2.45 Suffolk Hotel, Lowestoft, Suffolk
 TAYLOR, RUSSELL GORDON, Chiswick, Company Promoter Sept 14 at 12 Bankruptcy bldgs, Carey st
 WARR, ARTHUR, Small Heath, Builder Sept 19 at 11 23, Colmore row, Birmingham
 WATSON, JOHN HENRY, Nottingham, Licensed Victualler Sept 14 at 11 Off Rec, St Peter's Church walk, Nottingham
 WATSON, WILLIAM GEORGE, and WALTER ABBOTT, Bartholomew close, Underclothing Manufacturers Sept 19 at 12 Bankruptcy bldgs, Carey st
 WELLINGS, THOMAS HENRY, Burton on Trent, Carrier Sept 17 at 3 Off Rec, St James's chmbrs, Derby
 WELLS, ANNIE, York, Furniture Dealer Sept 14 at 12.30 Off Rec, 28, Stonegate, York
 WHITELAW, DAVID REGINALD, Mablethorpe, Clerk in Holy Orders Sept 15 at 11 Off Rec, 15, Osborne st, Great Grimsby
 WILLIAMS, JOHN GALEBT, and THOMAS REES, Caerphilly, Builders Sept 18 at 11 Off Rec, 29, Queen st, Cardiff
 WILLIAMS, THOMAS ALBERT, Birmingham, Builder Sept 19 at 12 23, Colmore row, Birmingham

ADJUDICATIONS.

ARCHER, EDGAR SIDNEY, New Swindon, Fishmonger Swindon Pet Sept 1 1st Ord Sept 5
 BAKER, HENRY, Spondon, Publican Derby Pet Sept 1 1st Ord Sept 5
 BARRETT, WILLIAM, Kexby, Grocer Lincoln Pet Sept 5 1st Ord Sept 5
 BECKETT, E., Fulham, Gent High Court Pet June 28 1st Ord Sept 5
 BROOKER, OWEN, Llandudno Bangor Pet Aug 31 1st Ord Sept 4
 BROWN, ELIZABETH, Norwich, Lodging house Proprietor Norwich Pet Sept 1 1st Ord Sept 3
 BROWN, JAMES, Harlesden, Grocer High Court Pet May 25 1st Ord Sept 3
 BURTON, FRANK, North Elmham, Butcher Norwich Pet Sept 4 1st Ord Sept 4
 BUTLER, HENRY, and GEORGE FREDERICK BUTLER, Cirencester, Greengrocers Swindon Pet Sept 4 1st Ord Sept 4
 CHAMBERS, WILLIAM JAMES, Mumbles Swansea Pet Sept 3 1st Ord Sept 3
 CHRISTIE, JAMES CHARLES, Holloway, Distillery Agent High Court Pet July 27 1st Ord Sept 4
 CUTLER, FREDERICK WILLIAM OWENS, Birmingham, Glass Merchant Birmingham Pet Sept 3 1st Ord Sept 4
 FORSTER, NICHOLAS, Newbiggin, Farmer Kendal Pet Sept 4 1st Ord Sept 5
 GOULD, ANN, Burton on Trent, Grocer Burton on Trent Pet Aug 16 1st Ord Sept 4
 HALL, WILLIAM EDWARD, Birmingham, Dairyman Birmingham Pet Sept 4 1st Ord Sept 4
 HOWARD, HUGH, Birkdale, Auctioneer Liverpool Pet Aug 14 1st Ord Sept 4
 KESSE, WILLIAM, Clerkenwell, Licensed Victualler High Court Pet Aug 24 1st Ord Sept 4
 LEWIS, THOMAS, Kidderminster, Farmer Kidderminster Pet Aug 30 1st Ord Sept 4
 MARTIN, SAMUEL, W Hartlepool, Paint Manufacturer Sunderland Pet July 23 1st Ord Sept 3
 MAY, JOHN WARD, Gainsborough, Draper Lincoln Pet Sept 3 1st Ord Sept 3
 MCCARTHY, CHARLES HENRY, Manchester, Smallware Merchant Manchester Pet Aug 30 1st Ord Sept 5
 MITCHELL, GEORGE, Sunderland, Shipowner Sunderland Pet April 11 1st Ord Sept 29
 MORRIS, WILLIAM, Barnsley, Commercial Traveller Barnsley Pet Aug 31 1st Ord Sept 3
 MOXEY, WILLIAM FIER, Lowestoft, Smackowner Gt Yarmouth Pet Aug 17 1st Ord Sept 3
 MCKINSON, ALFRED, Arlington sq, Jeweller High Court Pet Sept 4 1st Ord Sept 4
 NORTH, ALFRED THOMAS, Lillingstone Lovell, Farmer Banbury Pet Aug 14 1st Ord Sept 1
 PARRY, WILLIAM, Liverpool, Joiner Liverpool Pet Aug 14 1st Ord Sept 5
 PIERCE, JOHN, Aberdare, Saddler Aberdare Pet Aug 31 1st Ord Sept 1
 FLOWRIGHT, JAMES JACKSON, King's Lynn, Brick Manufacturer King's Lynn Pet Sept 1 1st Ord Sept 3
 REEVE, JAMES, Ramsgate, Smackowner Canterbury Pet Sept 3 1st Ord Sept 4
 ROBERTS, JOHN, Blaenau Ffestiniog, Rockman Portmadoc Pet Aug 31 1st Ord Sept 3
 ROSS, WALTER, Blisdon, Grocer Wolverhampton Pet Aug 29 1st Ord Sept 5
 SAUNDERS, EDWARD AUGUSTUS, Wandsworth Common, Major-General Wandsworth Pet July 31 1st Ord Sept 4
 TATTERSALL, HARRY, Nottingham, Fruiterer Nottingham Pet Sept 3 1st Ord Sept 3
 TONLISON, JOSEPH, and RALPH TONLISON, Gt Eocleston, Contractors Preston Pet Sept 3 1st Ord Sept 3
 WACHSNER, BENJAMIN, Brick lane, Woolen Merchant High Court Pet June 15 1st Ord Sept 4
 WELLS, ANNIE, York, Furniture Dealer York Pet Sept 3 1st Ord Sept 5
 WELLS, JOHN, Kendal, Finestery Kendal Pet Sept 5 1st Ord Sept 5
 WHITE, GEORGE, Cranfield, Builder Bedford Pet Sept 3 1st Ord Sept 4

The following amended notice is substituted for that published in the London Gazette of the 14th Aug :—
 WILLIAMS, THOMAS ALBERT, Birmingham, Builder Birmingham Pet Aug 11 1st Ord Aug 11

London Gazette.—TUESDAY, Sept. 11.

RECEIVING ORDERS.

ADAMS, HERRERT GEORGE, Crediton, Boot Maker Exeter Pet Aug 23 1st Ord Sept 7
 ANDERSON, CHARLES THOMAS, W Hampstead, Dyer High Court Pet Sept 7 1st Ord Sept 7
 ARMSTRONG, ADAM LANSTER, Landport, Clockmaker Portsmouth Pet Sept 4 1st Ord Sept 4
 BALDWIN, EDWARD, Bulth, Saddler Newtown Pet Sept 8 1st Ord Sept 8
 BEDFORD, RICHARD, Sutton, Farmer Cambridge Pet Sept 7 1st Ord Sept 7
 CLARK, HOWLAND SAMUEL, Croydon, Confectioner Croydon Pet Sept 7 1st Ord Sept 7
 CHOOK, ISAAC RICHARD, Warwick, Coal Dealer Warwick Pet Sept 6 1st Ord Sept 6
 DENNIS, JOHN RICHARD, Daleton lane, Wine Merchant High Court Pet Sept 6 1st Ord Sept 6
 DODD, ALFRED, Blackburn, Shoemaker Blackburn Pet Sept 7 1st Ord Sept 7
 ELLIOTT, JAMES VINCENT, Oldham, Hatter Oldham Pet Aug 24 1st Ord Sept 7
 FRODSHAM, HARRISON MILL, Wimbledon High Court Pet June 21 1st Ord Sept 7
 GOOCH, WILLIAM DAVID, Kentish Town, Electrical Engineer High Court Pet Aug 1 1st Ord Sept 7
 GUDGON, JONATHAN, Kendal, Grocer Kendal Pet Sept 8 1st Ord Sept 8
 HALL, ROGER, Cullercoats, Builder Newcastle on Tyne Pet Sept 7 1st Ord Sept 7
 IRELAND, S I, Liverpool, Cotton Broker Liverpool Pet Aug 21 1st Ord Sept 7
 JONES, WILLIAM, Blaينا, Greengrocer Tredegar Pet Sept 6 1st Ord Sept 6
 KINGS, CARL, Nottingham, Licensed Victualler Nottingham Pet Aug 24 1st Ord Sept 7
 LAMBERT, HENRY, Brighton, Surgeon Dentist Brighton Pet Sept 8 1st Ord Sept 8
 LERSON, JOHN JAMES, Rugby, Beer Retailer Coventry Pet Sept 5 1st Ord Sept 5
 MARCH, ANNIE, Southall, Butcher Windsor Pet Sept 6 1st Ord Sept 6
 NEGUS, HENRY EDWIN, Tufnell pk High Court Pet Sept 8 1st Ord Sept 8
 NEWTON, THOMAS, West Kensington High Court Pet Aug 2 1st Ord Sept 5
 PLIM, GEORGE, Market Drayton, Plumber Nantwich Pet Sept 7 1st Ord Sept 7
 POWELL, EDWIN, Llansadwrn, Farmer Carmarthen Pet Sept 5 1st Ord Sept 5
 SMITH, JOHN, Plymouth, Carpenter Plymouth Pet Sept 6 1st Ord Sept 6
 SOAR, ALBERT FREDERICK, Long Eaton Derby Pet Sept 8 1st Ord Sept 8
 STRAUDT, OTTO, Gt Grimsby, Wine Merchant Gt Grimsby Pet Sept 5 1st Ord Sept 5
 WEST, H A, Kew Gardens, Gent Wandsworth Pet Aug 14 1st Ord Sept 6
 WHITE, GEORGE HARRY, St Leonards, Stationer Hastings Pet Aug 25 1st Ord Sept 6

The following amended notice is substituted for that published in the London Gazette of Sept 7 :—

WHITE, GEORGE, Cranfield, Builder Bedford Pet Sept 4 1st Ord Sept 4

FIRST MEETINGS.

ARCHER, EDGAR SIDNEY, New Swindon, Fishmonger Sept 21 at 12 Henry C Tombs, Off Rec, 32, High st, Swindon
 BARRETT, WILLIAM, Kexby, Grocer Oct 4 at 12.30 Off Rec, 31, Silver st, Lincoln
 CASTREE, GEORGE, Monmouth, Butcher Sept 21 at 12.30 Off Rec, Gloucester Bank chmbrs, Newport, Mon
 CHILVER, GEORGE, Sawbridgeworth Sept 18 at 1 George Hotel, Bishop's Stortford
 COCKEROTT, WILLIAM, Leeds, Farmer Sept 19 at 11 Off Rec, 25, Park row, Leeds
 DANIEL, ARTHUR WILLIAM, Tanton, Captain Sept 18 at 8 Off Rec, 5b, Harbort st, Tanton
 FIELD, EDWARD, Twickenham Sept 24 at 11.30 Off Rec, Rochester
 FISHER, ANN BOLD, Tetbury, Outfitter Sept 21 at 2 Off Rec, 32, High st, Swindon
 FRIEZE, SALOMON, Goodman's Fields, Cap Manufacturer Sept 30 at 11 Bankruptcy bldgs, Carey st
 HORDAY, JOSEPH A, Southend, Gent Sept 30 at 12 Bankruptcy bldgs, Carey st
 HOWARD, HUGH, Birkdale, Auctioneer Sept 19 at 2 Off Rec, 26, Victoria st, Liverpool
 JAMES, JOHN EDWARD, Monmouth, Ironmonger Sept 21 at 12 Off Rec, Gloucester Bank chmbrs, Newport, Mon
 LERSON, JOHN JAMES, Rugby, Carpenter Sept 18 at 11.30 Off Rec, 17, Hertford st, Coventry
 LOFEE, A M, & Co, Gracechurch st Sept 19 at 12 Bankruptcy bldgs, Carey st
 MAY, JOHN WARD, Gainsborough, Draper Oct 4 at 12 Off Rec, 31, Silver st, Lincoln
 MURSON, ALFRED, Arlington sq, Jeweller Sept 18 at 12 Bankruptcy bldgs, Carey st
 NEWTON, THOMAS, West Kensington Sept 19 at 11 Bankruptcy bldgs, Carey st
 NORTH, ALFRED THOMAS, Lillingstone, Farmer Sept 19 at 12 Off Rec, Oxford
 PUNCH, JOSEPH, Keighley, Bread Baker Sept 18 at 11 Off Rec, 31, Manor row, Bradford
 REEVE, JAMES, Ramsgate, Smackowner Sept 21 at 12 73, Castle st, Canterbury
 RICHARDSON, SAMUEL, Middlesbrough, Tailor Sept 19 at 3 Off Rec, 8, Albert rd, Middlesbrough

SAUNDERS, EDWARD AUGUSTUS, Wandsworth Common, Major-General Sept 19 at 11.30 24, Railway app, London Bridge
 SMITH, JOHN, Plymouth, Carpenter Sept 21 at 11 10, Athenium terrace, Plymouth
 TATTERSALL, HARRY, Nottingham, Fruiterer Sept 18 at 11 Off Rec, St Peter's Church walk, Nottingham
 YOUNG, AUGUSTUS JOHN, Bournemouth, Hotel Proprietor Sept 18 at 12 South Western Hotel, Bournemouth
 YOUNG, HARRY WOODWARD, OCTAVIUS BUSS, and CHARLES WILLIAM WOODWARD YOUNG, Blandford st, Ironmongers Sept 20 at 11 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ARMSTRONG, ADAM LANSTER, Landport, Clockmaker Portsmouth Pet Sept 3 1st Ord Sept 4
 BARTON, FRANK GEORGE, and WILLIAM ARTHUR BARTON, Bridgewater, Cycle Agents Bridgewater Pet Aug 11 1st Ord Sept 8
 BEDFORD, RICHARD, Sutton, Farmer Cambridge Pet Sept 6 1st Ord Sept 7
 CHAMBERLAIN, JAMES, Kingston upon Hull, Eating house Keeper Kingston upon Hull Pet Aug 21 1st Ord Sept 6
 DODD, ALFRED, Blackburn, Shoemaker Blackburn Pet Sept 7 1st Ord Sept 7
 FRIEZE, SALOMON, Goodman's Fields, Cap Manufacturer High Court Pet Sept 3 1st Ord Sept 6
 GOLDBERG, JOSEPH, Leeds, Bootmaker Leeds Pet Aug 10 1st Ord Sept 4
 GUDGON, JONATHAN, Kendal, Grocer Kendal Pet Sept 8 1st Ord Sept 8
 HALL, ROGER, Cullercoats, Builder Newcastle on Tyne Pet Sept 7 1st Ord Sept 7
 JONES, WILLIAM, Blaينا, Greengrocer Tredegar Pet Sept 6 1st Ord Sept 6
 JUGGS, FREDERICK, and JOHN JAMES COCHRAN, Northampton, Shoe Manufacturers Northampton Pet July 31 1st Ord Sept 4
 LERSON, JOHN JAMES, Rugby, Carpenter Coventry Pet Aug 31 1st Ord Sept 5
 NEGUS, HENRY EDWIN, Tufnell pk High Court Pet Sept 8 1st Ord Sept 8
 PAPOOT, VITTORIO PIETRO EUGENIO, West Kensington High Court Pet Aug 6 1st Ord Sept 6
 PAWSON, GEORGE, Bishopthorpe, Innkeeper York Pet Sept 5 1st Ord Sept 5
 PLIM, GEORGE, Market Drayton, Plumber Nantwich Pet Sept 7 1st Ord Sept 7
 POWELL, EDWIN, Llansadwrn, Farmer Carmarthen Pet Sept 5 1st Ord Sept 5
 SELICK, HENRY, Brighton, Bootmaker High Court Pet Aug 8 1st Ord Sept 6
 SMITH, JOHN, Plymouth, Carpenter Plymouth Pet Sept 6 1st Ord Sept 7
 SOAR, ALBERT FREDERICK, Long Eaton, Lace Manufacturer Derby Pet Sept 7 1st Ord Sept 8
 STRAUDT, OTTO, Gt Grimsby, Wine Merchant Gt Grimsby Pet Sept 5 1st Ord Sept 5

SALE OF ENSUING WEEK.

Sept. 17.—MESSRS. BAKER & SONS, in Marquee on Estate (at Stamford Hill), at 2 o'clock, House Property (see advertisement, Sept. 1, p. 2; Sept. 8, p. 1).

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